

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF WEST VIRGINIA
WHEELING DIVISION**

In re:	§	Case No. 5:19-BK-00866
	§	
POSITECH INTERNATIONAL, INC.	§	
	§	
	§	
Debtor	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 10/03/2019. The case was converted to one under Chapter 7 on 12/22/2021. The undersigned trustee was appointed on 12/22/2021.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$144,198.22

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$153.73</u>
Bank service fees	<u>\$1,872.08</u>
Other Payments to creditors	<u>\$0.00</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of ¹	<u>\$142,172.41</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 04/14/2022 and the deadline for filing government claims was 04/14/2022. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$10,459.91. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$10,459.91, for a total compensation of \$10,459.91². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$7.77, for total expenses of \$7.77.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 08/02/2023

By: /s/ Aaron C. Amore
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 1

Exhibit A

Case No.: 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
For the Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/22/2021 (c)
\$341(a) Meeting Date: 02/10/2022
Claims Bar Date: 04/14/2022

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	170 N. 17th Street Wheeling, WV	\$38,051.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch 11.					
2	Land improvements \$0.00	\$7,915.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
3	Building \$313,364.00 Appraisal	\$625,000.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
4	Land10-672-3 Lot 5-6-7 Part of 4 #15 \$41,500.00 Tax records	\$0.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11 (duplicate entry with formal description of property).					
5	Cash on hand	\$21.00	\$0.00	\$0.00	FA
Asset Notes: No value to the estate.					
6	Main Street Bank 2001 Main St #100 Wheeling, WV 26003 Checking 2639	\$51,859.05	\$51,859.05	\$6,635.23	FA
Asset Notes: Funds transferred to United Bank DIP account to as of filing of chapter 11. Funds expended during chapter 11 case with balance of funds upon conversion of \$6,635.23. Deposited in Chapter 7 Trustee account on 3/11/22.					
7	AEP	\$6,102.58	\$0.00	\$0.00	FA
Asset Notes: Expended in Ch. 11.					
8	Mountaineer Gas	\$3,034.00	\$0.00	\$0.00	FA
Asset Notes: Expended in Ch. 11.					
9	Brickstone Insurance	\$764.00	\$0.00	\$0.00	FA
Asset Notes: Expended in Ch. 11.					
10	Accounts receivable Accounts receivable face amount 21,202.44 - doubtful or uncollectible accounts 0.00=\$21,202.44	\$21,202.44	\$0.00	\$0.00	FA
Asset Notes: Deemed uncollectable in Ch. 11.					
11	Accounts receivable 11b. Over 90 days old:face amount 313,288.37 - doubtful or uncollectible accounts 1.00= \$313,287.37	\$313,287.37	\$0.00	\$0.00	FA
Asset Notes: Deemed uncollectable in Ch. 11.					
12	Raw materials Raw Materials 6/18/18 Unknown Average cost	\$274,067.29	\$0.00	\$0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 2

Exhibit A

Case No.: 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
For the Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/22/2021 (c)
\$341(a) Meeting Date: 02/10/2022
Claims Bar Date: 04/14/2022

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Asset Notes: Sold in Ch. 11.					
Ref. #					
13	Work in progress Work in progress \$0.00 Average Cost	\$15,570.63	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11					
14	fully depreciated furniture and fixtures \$0.00 At cost	\$0.00	\$0.00	\$0.00	FA
Asset Notes: No value to the Estate.					
15	Computer equip \$0.00	\$270.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
16	Office equip \$0.00 Recent cost	\$18,666.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
17	Computer equip \$0.00 Recent cost	\$177.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
18	1983 Chevy C-2500 2GCEE19T811254044 \$0.00 Cost	\$0.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
19	2001 Chevy C15 2GCEE19T811254044 \$0.00 Cost	\$0.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
20	2003 Ford Expedition 1FMU18LX3LA80473 \$0.00 Cost	\$0.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
21	2004 Expedition 1FMFB18L54LA47625 \$0.00	\$0.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
22	Plant equip \$0.00	\$2,413.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
23	Gen. equip \$0.00	\$163.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					
24	production tooling \$0.00	\$1,694.00	\$0.00	\$0.00	FA
Asset Notes: Sold in Ch. 11.					

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 3

Exhibit A

Case No.: 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
For the Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/22/2021 (c)
§341(a) Meeting Date: 02/10/2022
Claims Bar Date: 04/14/2022

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
25 Producting tooling \$0.00	\$5,633.00	\$0.00		\$0.00	FA
Asset Notes: Sold in Ch. 11.					
26 Plant equip \$0.00	\$6,817.00	\$0.00		\$0.00	FA
Asset Notes: Sold in Ch. 11.					
27 leasehold imp \$0.00	\$215.00	\$0.00		\$0.00	FA
Asset Notes: Sold in Ch. 11.					
28 Expired \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
29 Expired \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
30 www.positechheattransfer.com \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
31 www.pmgroadsecurity.com \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
32 www.originalroadspike.com \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
33 Customer lists, mailing lists, or other compilations Customer list -- to be provided upon request \$0.00	\$0.00	\$0.00		\$0.00	FA
Asset Notes: No value to the estate.					
34 \$66948 NOL Tax year 2014	\$0.00	\$0.00		\$0.00	FA
Asset Notes: Trustee accountant has records and past returns in event can use as offset to taxes owed.					
35 \$1,698,779.00 Tax year 09-Current	\$0.00	\$0.00		\$0.00	FA
Asset Notes: Trustee accountant has records and past returns in event can use as offset to taxes owed.					
36 Account Receivable	\$20,000.00	\$0.00		\$0.00	FA
Asset Notes: Added per amendment filed 1/8/20 but deemed uncollected in Ch. 11.					
37 Payment of Judgment Order by VICTORIA THALMAN and SAUNDRA CAPEHART, Co-Administrators of the Decedent's Estate of Woodrow J. Knollinger, Defendants Adv. Proc. No. 5:20-ap-00007	\$137,562.99	\$137,562.99		\$137,562.99	FA
Asset Notes: Payment of Judgment Order by VICTORIA THALMAN and SAUNDRA CAPEHART, Co-Administrators of the Decedent's Estate of Woodrow J. Knollinger, Defendants Adv. Proc. No.					

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 4

Exhibit A

Case No.: 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
For the Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/22/2021 (c)
§341(a) Meeting Date: 02/10/2022
Claims Bar Date: 04/14/2022

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
5:20-ap-00007. Received and deposited 4/8/22. Need to file tax returns and get IRS clearance before funds can be administered.					

TOTALS (Excluding unknown value)

\$1,550,485.35

\$189,422.04

\$144,198.22

Gross Value of Remaining Assets

\$0.00

Major Activities affecting case closing:

01/11/2022 MAN

Initial Projected Date Of Final Report (TFR): 12/31/2022

Current Projected Date Of Final Report (TFR): 03/31/2023

/s/ AARON C. AMORE

AARON C. AMORE

FORM 2

Page No: 1

Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
Primary Taxpayer ID #: **_***2791
Co-Debtor Taxpayer ID #:
For Period Beginning: 10/3/2019
For Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0075
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
03/07/2022	(6)	Positech International Inc DIP	Funds in Ch 11 DIP account as turned over by Debtor to Trustee.	1129-000	\$6,635.23		\$6,635.23
03/31/2022		Pinnacle Bank	Service Charge	2600-000		\$7.95	\$6,627.28
04/08/2022	(37)	Victoria Thalman & Sandra Capehart Co-Administrators	Payment of Judgment Order by VICTORIA THALMAN and SAUNDRA CAPEHART, Co-Administrators of the Decedent's Estate of Woodrow J. Knollinger, Defendants Adv. Proc. No. 5:20-ap-00007	1249-000	\$137,562.99		\$144,190.27
04/08/2022	(37)	Victoria Thalman & Sandra Capehart Co-Administrators	Payment of Judgment Order by VICTORIA THALMAN and SAUNDRA CAPEHART, Co-Administrators of the Decedent's Estate of Woodrow J. Knollinger, Defendants Adv. Proc. No. 5:20-ap-00007 ENTERED TWICE	1249-000	\$137,562.99		\$281,753.26
04/22/2022	(37)	Victoria Thalman & Sandra Capehart Co-Administrators	Payment of Judgment Order by VICTORIA THALMAN and SAUNDRA CAPEHART, Co-Administrators of the Decedent's Estate of Woodrow J. Knollinger, Defendants Adv. Proc. No. 5:20-ap-00007 ENTERED TWICE	1249-000	(\$137,562.99)		\$144,190.27
04/25/2022	1001	United Bank	Bank service fee for providing DIP bank statements	2990-000		\$25.00	\$144,165.27
04/29/2022		Pinnacle Bank	Service Charge	2600-000		\$188.25	\$143,977.02
05/31/2022		Pinnacle Bank	Service Charge	2600-000		\$214.04	\$143,762.98
06/30/2022		Pinnacle Bank	Service Charge	2600-000		\$206.82	\$143,556.16
07/29/2022		Pinnacle Bank	Service Charge	2600-000		\$213.40	\$143,342.76
08/31/2022		Pinnacle Bank	Service Charge	2600-000		\$213.06	\$143,129.70
09/30/2022		Pinnacle Bank	Service Charge	2600-000		\$205.87	\$142,923.83
10/31/2022		Pinnacle Bank	Service Charge	2600-000		\$205.58	\$142,718.25
11/30/2022		Pinnacle Bank	Service Charge	2600-000		\$205.28	\$142,512.97
12/30/2022		Pinnacle Bank	Service Charge	2600-000		\$211.83	\$142,301.14
03/01/2023	1002	Insurance Partners	Trustee Bond #3792896	2300-000		\$128.73	\$142,172.41

SUBTOTALS

\$144,198.22

\$2,025.81

FORM 2

Page No: 2

Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
Primary Taxpayer ID #: **_***2791
Co-Debtor Taxpayer ID #:
For Period Beginning: 10/3/2019
For Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0075
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$144,198.22	\$2,025.81	\$142,172.41
Less: Bank transfers/CDs	\$0.00	\$0.00	
Subtotal	\$144,198.22	\$2,025.81	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$144,198.22	\$2,025.81	

For the period of 10/3/2019 to 8/2/2023

Total Compensable Receipts:	\$144,198.22
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$144,198.22
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$2,025.81
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$2,025.81
Total Internal/Transfer Disbursements:	\$0.00

For the entire history of the account between 01/27/2022 to 8/2/2023

Total Compensable Receipts:	\$144,198.22
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$144,198.22
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$2,025.81
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$2,025.81
Total Internal/Transfer Disbursements:	\$0.00

FORM 2

Page No: 3

Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
Primary Taxpayer ID #: **_***2791
Co-Debtor Taxpayer ID #:
For Period Beginning: 10/3/2019
For Period Ending: 8/2/2023

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0075
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$144,198.22

\$2,025.81

\$142,172.41

For the period of 10/3/2019 to 8/2/2023

Total Compensable Receipts: \$144,198.22
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$144,198.22
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,025.81
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$2,025.81
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 12/22/2021 to 8/2/2023

Total Compensable Receipts: \$144,198.22
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$144,198.22
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,025.81
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$2,025.81
Total Internal/Transfer Disbursements: \$0.00

/s/ AARON C. AMORE

AARON C. AMORE

CLAIM ANALYSIS REPORT

Page No: 1

Exhibit C

Case No. 19-00866-BMCase Name: POSITECH INTERNATIONAL, INC.Claims Bar Date: 04/14/2022Trustee Name: Aaron C. AmoreDate: 8/2/2023

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	04/05/2022	Trustee Expenses	Allowed	2200-000	\$0.00	\$7.77	\$7.77	\$0.00	\$0.00	\$0.00	\$7.77
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	12/08/2022	Trustee Compensation	Allowed	2100-000	\$0.00	\$10,459.91	\$10,459.91	\$0.00	\$0.00	\$0.00	\$10,459.91
	JOHN LANTZY SEK CPAs LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	05/10/2023	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$12,995.50	\$12,995.50	\$0.00	\$0.00	\$0.00	\$12,995.50
	JOHN LANTZY SEK CPAs LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	05/10/2023	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$385.65	\$385.65	\$0.00	\$0.00	\$0.00	\$385.65
1	MSC INDUSTRIAL SUPPLY 75 Maxess Road Melville NY 11747	10/07/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$769.85	\$769.85	\$0.00	\$0.00	\$0.00	\$769.85
2	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/09/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Amended	4110-000	\$0.00	\$100,126.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2a	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/09/2019	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$20,080.00	\$20,080.00	\$0.00	\$0.00	\$0.00	\$20,080.00
2A	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/09/2019	Claims of Governmental Units	Amended	5800-000	\$0.00	\$38,148.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CLAIM ANALYSIS REPORT

Page No: 2

Exhibit C

Case No. 19-00866-BMCase Name: POSITECH INTERNATIONAL, INC.Claims Bar Date: 04/14/2022Trustee Name: Aaron C. AmoreDate: 8/2/2023

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2b	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/09/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$42,334.41	\$42,334.41	\$0.00	\$0.00	\$0.00	\$42,334.41
2b	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/09/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$6,128.66	\$6,128.66	\$0.00	\$0.00	\$0.00	\$6,128.66
3	ULINE, INC. 12575 Uline Drive Pleasant Prairie WI 53158	10/11/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$683.10	\$683.10	\$0.00	\$0.00	\$0.00	\$683.10
4	WARCO SALES, INC PO Box 4008 Wheeling WV 26003	10/15/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$425.00	\$425.00	\$0.00	\$0.00	\$0.00	\$425.00
5	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Amended	4110-000	\$0.00	\$248,673.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5a	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$403,834.96	\$403,834.96	\$0.00	\$0.00	\$0.00	\$403,834.96
5A	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Amended	4110-000	\$0.00	\$290,984.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5b	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	Claims of Governmental Units	Amended	5800-000	\$0.00	\$207,834.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CLAIM ANALYSIS REPORT

Page No: 3

Exhibit C

Case No. 19-00866-BM

Case Name: POSITECH INTERNATIONAL, INC.

Claims Bar Date: 04/14/2022

Trustee Name: Aaron C. Amore

Date: 8/2/2023

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
5b	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$148,292.71	\$148,292.71	\$0.00	\$0.00	\$0.00	\$148,292.71
5c	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	10/16/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$54,582.94	\$54,582.94	\$0.00	\$0.00	\$0.00	\$54,582.94
6	MOUNTAINEER GAS COMPANY Post Office Box 1003 Charleston WV 25324	10/25/2019	General Unsecured § 726(a)(2)	Amended	7100-000	\$0.00	\$5,398.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6A	MOUNTAINEER GAS COMPANY Post Office Box 1003 Charleston WV 25324	10/25/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$5,396.56	\$5,396.56	\$0.00	\$0.00	\$0.00	\$5,396.56
7	AMERICAN EXPRESS NATIONAL BANK C/O BECKET AND LEE LLP PO Box 3001 Malvern PA 19355-0701	11/08/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$26,833.04	\$26,833.04	\$0.00	\$0.00	\$0.00	\$26,833.04
8	VIANNEY INDUSTRIES DBA Midland Metal Mfg. Co. BARR Credit Services 5151 E. Broadway Blvd. Ste 800 Tucson AZ 85711	11/26/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$680.00	\$680.00	\$0.00	\$0.00	\$0.00	\$680.00
9	FEDEX CORPORATE SERVICES INC. as Assignee FedEx Express/Ground/Freight 3965 Airways Blvd. Module G 3rd Floor Memphis TN 38116-5017	12/03/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$4,777.89	\$4,777.89	\$0.00	\$0.00	\$0.00	\$4,777.89
10	CITY OF WHEELING 1500 Chapline Street, Room 115 Wheeling WV 26003	12/26/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$7,391.04	\$7,391.04	\$0.00	\$0.00	\$0.00	\$7,391.04

Claim Notes: (10-1) Fire Service Fees

CLAIM ANALYSIS REPORT

Page No: 4

Exhibit C

Case No. 19-00866-BMCase Name: POSITECH INTERNATIONAL, INC.Claims Bar Date: 04/14/2022Trustee Name: Aaron C. AmoreDate: 8/2/2023

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
11	FASTENAL COMPANY 2001 Theurer Boulevard Winona MN 55987	01/16/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$13,681.46	\$13,681.46	\$0.00	\$0.00	\$0.00	\$13,681.46
12	WUXI YUSHUN HEAT EXCHANGER CO., LTD BROWN & JOSEPH, LLC C/O DON LEVITON PO Box 249 Itasca IL 60143	01/23/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$72,912.00	\$72,912.00	\$0.00	\$0.00	\$0.00	\$72,912.00
13	WELLS FARGO VENDOR FINANCIAL SERVICES, LLC Attn: Lisa Boddicker 1010 Thomas Edison Blvd, SW Cedar Rapids IA 52404	01/31/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$492.21	\$492.21	\$0.00	\$0.00	\$0.00	\$492.21
14	BARRIER ACCESS, LLC 1235 Heritage Acres Blvd. Rockledge FL 32955	05/20/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,880.88	\$2,880.88	\$0.00	\$0.00	\$0.00	\$2,880.88
15	ALLEGHENY PETROLEUM PRODUCTS CO. c/o Commercial Collection Corp of NY 34 Seymour Street Tonawanda NY 14150	09/21/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$630.00	\$630.00	\$0.00	\$0.00	\$0.00	\$630.00
17	U.S. TRUSTEE PROGRAM 300 Virginia Street, East Room 2025 Charleston WV 25301	02/07/2022	U.S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$252.40	\$252.40	\$0.00	\$0.00	\$0.00	\$252.40
18	CITY OF WHEELING 1500 Chapline Street, Room 115 Wheeling WV 26003	05/05/2022	General Unsecured § 726(a)(2)	Allowed	7200-000	\$0.00	\$147.56	\$147.56	\$0.00	\$0.00	\$0.00	\$147.56
							\$1,728,221.76	\$837,055.50	\$0.00	\$0.00	\$0.00	\$837,055.50

CLAIM ANALYSIS REPORT

Page No: 5

Exhibit C

Case No. 19-00866-BM
Case Name: POSITECH INTERNATIONAL, INC.
Claims Bar Date: 04/14/2022

Trustee Name: Aaron C. Amore
Date: 8/2/2023

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$385.65	\$385.65	\$0.00	\$0.00	\$0.00	\$385.65
Accountant for Trustee Fees (Other Firm)	\$12,995.50	\$12,995.50	\$0.00	\$0.00	\$0.00	\$12,995.50
Claims of Governmental Units	\$669,897.98	\$423,914.96	\$0.00	\$0.00	\$0.00	\$423,914.96
General Unsecured § 726(a)(2)	\$394,437.58	\$389,039.31	\$0.00	\$0.00	\$0.00	\$389,039.31
Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI	\$639,784.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Trustee Compensation	\$10,459.91	\$10,459.91	\$0.00	\$0.00	\$0.00	\$10,459.91
Trustee Expenses	\$7.77	\$7.77	\$0.00	\$0.00	\$0.00	\$7.77
U.S. Trustee Quarterly Fees	\$252.40	\$252.40	\$0.00	\$0.00	\$0.00	\$252.40

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 5:19-BK-00866
Case Name: POSITECH INTERNATIONAL, INC.
Trustee Name: Aaron C. Amore

Balance on hand: \$142,172.41

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
2	Internal Revenue Service	\$100,126.60	\$0.00	\$0.00	\$0.00
5	WV Dept of Tax & Revenue	\$248,673.80	\$0.00	\$0.00	\$0.00
5A	WV Dept of Tax & Revenue	\$290,984.57	\$0.00	\$0.00	\$0.00

Total to be paid to secured creditors: \$0.00
Remaining balance: \$142,172.41

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Aaron C. Amore, Trustee Fees	\$10,459.91	\$0.00	\$10,459.91
Aaron C. Amore, Trustee Expenses	\$7.77	\$0.00	\$7.77
John Lantzy, Accountant for Trustee Fees	\$12,995.50	\$0.00	\$12,995.50
John Lantzy, Accountant for Trustee Expenses	\$385.65	\$0.00	\$385.65
U.S. Trustee Program, U.S. Trustee Quarterly Fees	\$252.40	\$0.00	\$252.40

Total to be paid for chapter 7 administrative expenses: \$24,101.23
Remaining balance: \$118,071.18

Applications for prior chapter fees and administrative expenses have been filed as follows:
NONE

Total to be paid to prior chapter administrative expenses: \$0.00

Remaining balance: \$118,071.18

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$423,914.96 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
2a	Internal Revenue Service	\$20,080.00	\$0.00	\$5,592.79
5a	WV Dept of Tax & Revenue	\$403,834.96	\$0.00	\$112,478.39

Total to be paid to priority claims: \$118,071.18

Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$388,891.75 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1	MSC Industrial Supply	\$769.85	\$0.00	\$0.00
2b	Internal Revenue Service	\$6,128.66	\$0.00	\$0.00
2b	Internal Revenue Service	\$42,334.41	\$0.00	\$0.00
3	Uline, Inc.	\$683.10	\$0.00	\$0.00
4	Warco Sales, Inc	\$425.00	\$0.00	\$0.00
5b	WV Dept of Tax & Revenue	\$148,292.71	\$0.00	\$0.00
5c	WV Dept of Tax & Revenue	\$54,582.94	\$0.00	\$0.00
6	Mountaineer Gas Company	\$0.00	\$0.00	\$0.00
6A	Mountaineer Gas Company	\$5,396.56	\$0.00	\$0.00
7	American Express National Bank c/o Becket and Lee LLP	\$26,833.04	\$0.00	\$0.00
8	Vianney Industries DBA	\$680.00	\$0.00	\$0.00
9	FedEx Corporate Services Inc.	\$4,777.89	\$0.00	\$0.00
10	City Of Wheeling	\$7,391.04	\$0.00	\$0.00

11	Fastenal Company	\$13,681.46	\$0.00	\$0.00
12	Wuxi Yushun Heat Exchanger Co., Ltd Brown & Joseph, LLC c/o Don Leviton	\$72,912.00	\$0.00	\$0.00
13	Wells Fargo Vendor Financial Services, LLC	\$492.21	\$0.00	\$0.00
14	Barrier Access, LLC	\$2,880.88	\$0.00	\$0.00
15	Allegheny Petroleum Products Co.	\$630.00	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$147.56 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
18	City Of Wheeling	\$147.56	\$0.00	\$0.00

Total to be paid to tardily filed general unsecured claims: \$0.00
Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00
Remaining balance: \$0.00

**UNITED STATES BANKRUPTCY COURT FOR THE
NORTHERN DISTRICT OF WEST VIRGINIA
WHEELING DIVISION**

IN RE: POSITECH INTERNATIONAL, INC. Debtor.	CHAPTER 7 CASE NO. 5:19-BK-00866 HONORABLE B. McKay Mignault
---	--

**TRUSTEE'S APPLICATION FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

Pursuant to 11 U.S.C. Section 330, the undersigned Trustee hereby requests compensation in the amount of \$10,459.91 and reimbursement of expenses in the amount of \$7.77 for this case. The Trustee has, by prior authorization, received no such compensation and no such reimbursement of expenses.

COMPUTATION OF COMPENSATION AND EXPENSES

Total disbursements to other than debtor will be \$144,198.22

Pursuant to 11 U.S.C. Section 326, compensation to the trustee is computed as follows:

(For cases filed on or after October 23, 1994)

Receipts	<u>\$144,198.22</u>	25% of first 5,000	<u>\$1,250.00</u>
Less	<u>-5,000.00</u>	(\$1250.00 Max)	
Balance	<u>\$139,198.22</u>	10% of next 45,000	<u>\$4,500.00</u>
Less	<u>-45,000.00</u>	(\$4500.00 Max)	
Balance	<u>\$94,198.22</u>	5% of next 950,000	<u>\$4,709.91</u>
Less	<u>-950,000.00</u>	(\$47,500.00 Max)	
Balance	<u>\$0.00</u>	3% of balance	<u>\$0.00</u>

TOTAL COMPENSATION REQUESTED \$10,459.91

TRUSTEE EXPENSES (ITEMIZED):

Copies	1.00 @ \$0.25	\$0.25
Postage	2.00 @ \$0.58	\$1.16
Postage	1.00 @ \$0.60	\$0.60
Postage	3.00 @ \$0.60	\$1.80
Postage	2.00 @ \$1.98	\$3.96

TOTAL EXPENSES CLAIMED	\$7.77
------------------------	--------

TOTAL REQUESTED FEES AND EXPENSES	\$10,467.68
-----------------------------------	-------------

WHEREFORE, the Trustee request this application be approved by the Court and that the Trustee be awarded \$10,459.91 as compensation and \$7.77 for reimbursement of expenses. The Trustee certifies that no payments have been made or promised to him/her for services rendered in any capacity in this case. No agreement or understanding exists between the Trustee and any other person or entity, other than his/her law firm, for sharing compensation or to be received.

Dated: June 30, 2023

/s/ Aaron C. Amore

Aaron C. Amore, Trustee

Chapter 7 Trustee

P.O. Box 386

Charles Town, WV 25414

Telephone: (304) 885-4111